



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Form W-8BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individual), Form W-8BEN-E - Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities), Form W-8ECI - Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States, Form W-8EXP - Certificate of Foreign Government or

Other Foreign Organization for United States Tax Withholding and Reporting, Form W-8IMY - Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.

OMB Control Number: 1545-1621.

Type of Review: Extension of a currently approved collection.

Description: Form W-8BEN is used for certain types of income to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person and the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States. Form W-8EXP is used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, or foreign private foundation. The form is used by such persons to establish foreign status, to claim that the person is the beneficial owner of the income for which Form W-8EXP is given and, if applicable, to claim a reduced rate of, or exemption from, withholding. Form W-8IMY is provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or to transmit appropriate documentation to the withholding agent. Reg. 1.1441-1(e)(4)(iv) provides that a withholding agent may establish a system for a beneficial owner to electronically furnish a Form W-8 or an acceptable substitute Form W-8.

Form Number: W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Affected Public: Businesses or other for-profit organizations; Individuals or Households; Not-for-profit institutions.

Estimated Number of Respondents: 3,390,640.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,390,640.

Estimated Time per Response: 7.18 hours to 26.45 hours.

Estimated Total Annual Burden Hours: 30,561,468.

2. *Title:* Performance & Quality for Small Wind Energy Property.

OMB Control Number: 1545-2259.

Type of Review: Extension of a currently approved collection.

Description: Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy), and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property. This notice provides the performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

Revenue Procedure: Notice 2015-4.

Affected Public: Individuals or Households; Businesses and other-for-profit institutions.

Estimated Number of Respondents: 160.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 160.

Estimated Time per Response: 2 hours 30 minutes.

Estimated Total Annual Burden Hours: 400.

Authority: 44 U.S.C. 3501 et seq.

Dated: November 17, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

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